

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)
)
CIRCUIT CITY STORES, INC., ET AL.,) Case No. 08-35653 (KRH)
) Chapter 11
 Debtors.) Jointly Administered
)
)
ALFRED H. SIEGEL, AS TRUSTEE OF THE)
CIRCUIT CITY STORES, INC. LIQUIDATING) Adv. Pro. No. 10-3228
TRUST,)
 Plaintiff,)
)
V.)
)
EASTMAN KODAK COMPANY AND)
MARBLEGATE SPECIAL OPPORTUNITIES)
MASTER FUND L.P.,)
 Defendants.)
)

STIPULATION

WHEREAS, on November 5, 2010, plaintiff Alfred H. Siegel, Trustee of the Circuit City Stores, Inc. Liquidating Trust (“Plaintiff”), commenced the above-captioned action (the “Adversary Proceeding”) by filing a complaint (the “Complaint”);

WHEREAS, by agreement of the Plaintiff and defendant Marblegate Special Opportunities Master Fund L.P. (“Marblegate”), and by Order of the Bankruptcy Court entered on April 1, 2011, Marblegate’s time to respond to the Complaint expires on April 11, 2011;

WHEREAS, Marblegate is included in the Adversary Proceeding solely as the holder of Claim No. 1147 which it purchased from defendant Eastman Kodak Company (“Kodak”) and to which the Plaintiff objects;

WHEREAS, on December 22, 2010, Kodak filed its answer to the complaint and counterclaim against Plaintiff;

WHEREAS, on January 25, 2011, Plaintiff filed its answer to Kodak's counterclaim;

WHEREAS, Marblegate has requested an extension of its deadline to serve an answer, move, or seek such other relief as may be appropriate with respect to the Complaint until Plaintiff and Kodak complete court mandated mediation ("Mediation") and any attendant settlement discussions;

WHEREAS, on February 25, 2011, Plaintiff filed the Liquidating Trust's Seventh Omnibus Objection to Claims (Reduction of Certain Partially Invalid Claims, Disallowance of Certain Invalid Claims and Reclassification of Certain Incorrectly Classified Claims) (the "Seventh Omnibus Objection") that seeks, in pertinent part, to disallow Marblegate's claim number 15107;

WHEREAS, the Plaintiff, Kodak, and Marblegate believe that they will reach a settlement in principle to settle all matters relating to the Adversary Proceeding, the Complaint, the Counterclaim, and the Seventh Omnibus Objection, subject to the execution of definitive documentation;

WHEREAS, Marblegate's time to respond to the Seventh Omnibus Objection expires on April 7, 2011;

WHEREAS, Marblegate has requested that its deadline to respond to the Seventh Omnibus Objection be extended to give the parties time to consummate the proposed settlement;

WHEREAS, such requested extensions would allow Marblegate and Plaintiff to avoid the incurrence of unnecessary legal fees while Mediation and any attendant settlement discussions are in progress between Plaintiff and Kodak;

IT IS HEREBY STIPULATED AND AGREED:

1. Marblegate's time to serve an answer, move, or seek such other relief as may be appropriate with respect to the Complaint in the Adversary Proceeding shall be extended until April 25, 2011.
2. Marblegate's time to respond to the Seventh Omnibus Objection shall be extended until April 25, 2011.

Dated: April 11, 2011

**MARBLEGATE SPECIAL
OPPORTUNITIES MASTER
FUND L.P.,
By its attorneys,**

/s/ Jason B. Porter (signature authorized)
Christopher A. Provost, Esq.
Jason M. Rudd, Esq.
Jason B. Porter, Esq.
DIAMOND MCCARTHY LLP
620 8th Avenue, 39th Floor
New York, New York 10018
Telephone: (212) 430-5400
Email: jporter@diamondmccarthy.com

&
/s/ Robert S. Westermann
Robert S. Westermann (VA Bar No. 43294)
Sheila deLa Cruz (VA Bar No. 65395)
Hirschler Fleisher, P.C.
2100 East Cary Street
The Edgeworth Building
Richmond, Virginia 23223

Counsel to Marblegate

Respectfully Submitted,

**ALFRED H. SIEGEL, as Trustee of the
Circuit City Stores, Inc., Liquidating Trust,
By his attorneys,**

/s/ John A. Morris (signature authorized)
Robert J. Feinstein, Esq.
John A. Morris, Esq.
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Email: jmoris@pszjlaw.com

&

/s/ Paula S. Beran (signature authorized)
Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219

Counsel to Plaintiff

EASTMAN KODAK COMPANY

By its attorneys,

/s/ Peter N. Tamposi (signature authorized)

Peter N. Tamposi
The Tamposi Law Group P.C.
159 Main St.
Nashua, NH 03060
Telephone: (603) 204-5513
Email: peter@thetamposilawgroup.com

&

/s/ Robert S. Westermann

Robert S. Westermann (VA Bar No. 43294)
Sheila deLa Cruz (VA Bar No. 65395)
HIRSCHLER FLEISHER, P.C.
2100 East Cary Street
The Edgeworth Building
Richmond, Virginia 23223

Counsel to Kodak

CERTIFICATE OF SERVICE

I hereby certify that on this 11th day of April, 2011, I caused the foregoing Stipulation to be electronically filed using the Court's ECF system, which thereby caused the Stipulation to be served on all registered users of the ECF system that have filed notices of appearance in this case.

/s/ Robert S. Westermann

Counsel